



The Commonwealth of Massachusetts

PUBLIC DOCUMENT #6
COMMONWEALTH OF MASSACHUSETTS
THE STATE AUDITOR'S OFFICE
ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1982

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State Auditor John J. Finnegan*

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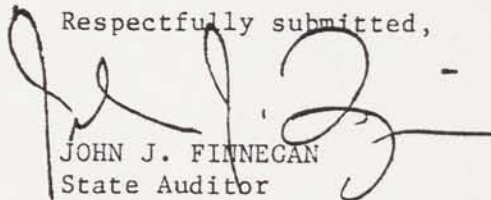
I. FOREWORD

To the Honorable Senate and House of Representatives:

I submit herewith the annual report on the activities of the State Auditor's Office for the fiscal year ended June 30, 1982, in accordance with the provisions of Chapter 11, Section 12, and Chapter 30, Section 32, of the Massachusetts General Laws. To reflect the breadth of our activities, we have divided the report into the following sections:

- o Audits Conducted
- o Division of Local Mandates
- o Financial Evaluation of Private Business, Trade, and Correspondence Schools
- o Verification of Accounts Receivable Balances.

Respectfully submitted,



JOHN J. FINNEGAN
State Auditor

II. AUDITS CONDUCTED

The State Auditor's Office annually or biennially audits all of the Commonwealth's departments, offices, commissions, institutions, and activities, including select entities of the Massachusetts Trial Court system.¹

During fiscal year 1982, the State Auditor's office completed 359 audits of state entities; 47 audits of federal funds employed by state and local agencies; and 4 performance audits on special topics or selected state operating systems, as follows:

¹ The State Auditor's Office performs this function under the authority of Chapter 11, Sections 6B, 12, and 13, of the Massachusetts General Laws, as amended.

State Audits

<u>Department or Entity</u>	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
<u>GENERAL COURT</u>			
Sergeant-At-Arms	July 1, 1980	June 30, 1981	82-7-S-235
<u>GOV. AND COUNCIL</u>			
Civil Defense Agency	July 1, 1979	June 30, 1981	82-7-S-16
Governor's Commission on the Status of Women	July 1, 1979	June 30, 1981	82-7-S-366
Military Division of the Executive Department	July 1, 1980	June 30, 1981	82-7-S-57
Financial Statements and Supplementary Data, Federal Revenue Sharing Funds - Account No. 22	July 1, 1978	June 30, 1981	82-7-S-458
<u>DEPARTMENT OF THE ATTORNEY GENERAL</u>			
	July 1, 1980	June 30, 1981	82-7-S-72
<u>DEPARTMENT OF THE STATE SECRETARY</u>			
	July 1, 1980	June 30, 1981	82-7-S-76
Massachusetts Historical Commission	July 1, 1979	June 30, 1981	82-7-S-83
Office of Campaign and Political Finance	July 1, 1979	June 30, 1981	82-7-S-865
Records Conservation Board	July 1, 1979	June 30, 1981	82-7-S-84
<u>DEPARTMENT OF THE STATE TREASURER</u>			
	July 1, 1979	June 30, 1981	82-7-S-85
State Lottery Commission	July 1, 1979	June 30, 1981	82-7-S-89
Contributory Retirement Appeal Board	July 1, 1979	June 30, 1981	82-7-S-22
<u>EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE</u>			
Commissioner of Administration Central Services Division:	July 1, 1979	June 30, 1981	82-7-S-27
Bureau of Capital Planning and Operations	July 1, 1980	June 30, 1981	82-7-S-25
Bureau of State Buildings	July 1, 1980	June 30, 1981	82-7-S-26
Comptroller's Division	July 1, 1980	June 30, 1981	82-7-S-28
Division of Employee Relations	July 1, 1979	June 30, 1981	82-7-S-369
Division of Hearing Officers	July 1, 1980	June 30, 1981	82-7-S-345
Division of Personnel Administration	July 1, 1980	June 30, 1981	82-7-S-373

	<u>Audit Period</u>		<u>To</u>	<u>Report Number</u>
	<u>From</u>			
Financial Statements of the Commonwealth of Massachusetts	July 1, 1980	June 30, 1981		82-7-S-993
Fiscal Affairs Division:	July 1, 1980	June 30, 1981		82-7-S-30
Bureau of Systems Operations	July 1, 1979	June 30, 1981		82-7-S-884
Group Insurance Commission Massachusetts Commission	July 1, 1979	June 30, 1981		82-7-S-40
Against Discrimination	July 1, 1980	June 30, 1981		82-7-S-45
Purchasing Agent's Division	July 1, 1979	June 30, 1981		82-7-S-33
Retirement Law Commission	July 1, 1979	June 30, 1981		82-7-S-63
Department of Revenue	July 1, 1980	June 30, 1981		82-7-S-142

EXECUTIVE OFFICE OF COMMUNITIES
AND DEVELOPMENT

July 1, 1980 June 30, 1981 82-8-S-1

EXECUTIVE OFFICE OF
CONSUMER AFFAIRS

Alcoholic Beverages Control Commission	July 1, 1979	June 30, 1981		82-6-S-11
Consumers' Council	July 1, 1980	June 30, 1981		82-6-S-21
Department of Banking and Insurance:				
Division of Insurance	July 1, 1980	June 30, 1981		82-6-S-101
Division of Savings Bank Life Insurance	Nov. 1, 1980	Oct. 31, 1981		82-6-S-102
Division of Registration:	July 1, 1979	June 30, 1981		82-6-S-105
Board of Registration of Barbers	July 1, 1979	June 30, 1981		82-6-S-107
Board of Registration in Dentistry	July 1, 1979	June 30, 1981		82-6-S-109
State Examiners of Electricians	July 1, 1979	June 30, 1981		82-6-S-111
Board of Registration of Electrologists	July 1, 1979	June 30, 1981		82-6-S-112
Board of Certification of Health Officers	July 1, 1979	June 30, 1981		82-6-S-115
Board of Registration in Nursing	July 1, 1979	June 30, 1981		82-6-S-118
Board of Certification of Operators of Waste Water Treatment Facilities	July 1, 1979	June 30, 1981		82-6-S-121
Board of Registration in Podiatry	Jan. 2, 1980	Apr. 21, 1982		82-6-S-125
Board of Public Accountancy	July 1, 1979	June 30, 1981		82-6-S-128
Board of Registration of Radio and Television Technicians	July 1, 1979	June 30, 1981		82-6-S-129
Board of Registration of Real Estate Brokers and Salesmen	July 1, 1979	June 30, 1981		82-6-S-130
Board of Registration of Sanitarians	July 1, 1979	June 30, 1981		82-6-S-131
Board of Registration of Social Workers	July 1, 1979	June 30, 1981		82-6-S-954

	<u>Audit Period</u>			<u>Report</u>
	<u>From</u>		<u>To</u>	<u>Number</u>
<u>EXECUTIVE OFFICE OF</u> <u>EDUCATIONAL AFFAIRS</u>	Nov. 5, 1979	June 30, 1980		82-10-S-3
Art Commission for the Commonwealth	July 1, 1979	June 30, 1981		82-10-S-14
Council on the Arts and Humanities	July 1, 1979	June 30, 1981		82-10-S-161
Education Compact Council of Massachusetts	July 1, 1979	June 30, 1981		82-10-S-35
Mass. Advisory Council on Vocational Technical Education	July 1, 1979	June 30, 1981		82-10-S-43
New England Board of Higher Education	July 1, 1979	June 30, 1981		82-10-S-60
Board of Regents of Higher Education:				
Bridgewater State College	July 1, 1980	Sept. 30, 1981		82-3-S-177
Framingham State College	July 1, 1979	June 30, 1981		82-2-S-179
North Adams State College	July 1, 1979	June 30, 1981		82-1-S-183
Salem State College	July 1, 1979	June 30, 1981		82-1-S-184
Westfield State College	July 1, 1980	June 30, 1982		82-1-S-185
Bristol Community College	July 1, 1980	June 30, 1981		82-3-S-191
Cape Cod Community College	Nov. 1, 1980	Oct. 16, 1981		82-3-S-193
Holyoke Community College	July 1, 1980	June 30, 1981		82-1-S-195
Mass. Bay Community College	July 1, 1979	June 30, 1981		82-10-S-196
Massasoit Community College	July 1, 1980	June 30, 1981		82-3-S-197
North Shore Community College	July 1, 1979	June 30, 1981		82-10-S-202
Roxbury Community College	July 1, 1979	June 30, 1981		82-10-S-204
Springfield Technical Community College	July 1, 1979	June 30, 1981		82-1-S-205
Southeastern Massachusetts University	July 1, 1980	June 30, 1981		82-3-S-210
<u>EXECUTIVE OFFICE OF ELDER</u> <u>AFFAIRS</u>				
Department of Elder Affairs	July 1, 1979	June 30, 1981		82-6-S-4
<u>EXECUTIVE OFFICE OF ENERGY</u> <u>RESOURCES</u>	INCEPTION	June 30, 1981		82-6-S-1031
<u>EXECUTIVE OFFICE OF</u> <u>ENVIRONMENTAL AFFAIRS</u>				
Department of Environmental Management	July 1, 1980	June 30, 1981		82-6-S-276
Department of Environmental Quality Engineering:				
Office of the Commissioner	July 1, 1979	June 30, 1981		82-6-S-456
Bureau of Environmental Sanitation	July 1, 1979	June 30, 1981		82-6-S-293
Division of Hazardous and Solid Waste Disposal	Jan. 1, 1980	June 30, 1981		82-6-S-1050

	<u>Audit Period</u>			<u>Report</u>
	<u>From</u>		<u>To</u>	<u>Number</u>
Department of Fisheries, Wildlife and Recreational Vehicles:				
Public Access Board	July 1, 1979	June 30, 1981		82-6-S-288
Division of Fisheries and Wildlife	July 1, 1980	June 30, 1981		82-6-S-279
Department of Food and Agriculture:				
Milk Control Commission	July 1, 1979	June 30, 1981		82-6-S-91
State Reclamation Board	July 1, 1979	June 30, 1981		82-6-S-98
State Reclamation Board	July 1, 1979	June 30, 1981		82-6-S-99
Department of the Metropolitan District Commission	July 1, 1980	June 30, 1981		82-6-S-271
 <u>EXECUTIVE OFFICE OF HUMAN SERVICES</u>				
Boxers' Fund Board	July 1, 1980	June 30, 1981		82-9-S-15
Department of Correction:				
Bay State Correctional Center at Norfolk	July 1, 1980	June 30, 1981		82-3-S-991
Consolidated Prison Industries - Norfolk	July 1, 1980	June 30, 1981		82-3-S-1002
MCI-Bridgewater	July 1, 1980	June 30, 1981		82-3-S-146
MCI-Warwick	Oct. 31, 1979	Sept. 15, 1981		82-1-S-153
Pre-Release Guidance Center, Boston	July 1, 1979	June 30, 1981		82-5-S-835
Pre-Release Residential Facility at Boston	July 1, 1979	June 30, 1981		82-5-S-127
Southeastern Correctional Center-Bridgewater	Sept. 1, 1980	June 30, 1981		82-3-S-990
Parole Board	July 1, 1979	June 30, 1981		82-5-S-154
Department of Mental Health:				
Administrative Office, Region I (Northampton)	July 1, 1980	June 30, 1981		82-1-S-237
Administrative Office, Region III (Danvers)	July 1, 1979	June 30, 1981		82-5-S-240
Administrative Office, Region IV-A (Waltham)	July 1, 1979	June 30, 1981		82-5-S-239
Administrative Office, Region IV-B (Medfield)	July 1, 1978	June 30, 1981		82-5-S-241
Belchertown State School	July 1, 1980	June 30, 1981		82-1-S-244
Cambridge-Somerville Mental Health Center	July 1, 1979	June 30, 1981		82-5-S-246
Cape Cod and the Islands Community Mental Health and Retardation Center	July 1, 1980	June 30, 1981		82-3-S-992
Charles V. Hogan Regional Center	July 1, 1979	June 30, 1981		82-5-S-247
Cushing Hospital	July 1, 1980	June 30, 1981		82-2-S-248
Danvers State Hospital	July 1, 1979	June 30, 1981		82-5-S-249
Dr. Harry C. Solomon Mental Health Center	July 1, 1979	June 30, 1981		82-5-S-250
Dr. John C. Corrigan Mental Health Center	Oct. 6, 1980	June 1, 1982		82-3-S-251
Foxborough State Hospital	July 1, 1980	June 30, 1981		82-3-S-254

	<u>Audit Period</u>			<u>Report</u>
	<u>From</u>		<u>To</u>	<u>Number</u>
Irving A. Glavin Regional Center (Shrewsbury)	July 1, 1979	June 30, 1981		82-2-S-863
John T. Berry Rehabilitation Center	July 1, 1979	June 30, 1981		82-5-S-257
Massachusetts Mental Health Center	July 1, 1979	June 30, 1981		82-5-S-258
Medfield State Hospital	July 1, 1979	June 30, 1981		82-2-S-259
Metropolitan State Hospital	July 1, 1979	June 30, 1981		82-5-S-261
Monson Developmental Center	July 1, 1980	June 30, 1981		82-1-S-262
Northampton State Hospital	July 1, 1980	June 30, 1981		82-1-S-263
No. Central Human Services Center	July 1, 1979	June 30, 1981		82-2-S-862
Paul A. Dever State School	July 1, 1980	June 30, 1981		82-3-S-264
Taunton State Hospital	July 1, 1980	June 30, 1981		82-3-S-266
W.C. Gaebler Children's Center	July 1, 1979	June 30, 1981		82-5-S-1046
Wrentham State School	July 1, 1980	June 30, 1981		82-3-S-270
Department of Public Health:	July 1, 1979	June 30, 1981		82-5-S-290
Lakeville Hospital	July 1, 1980	June 30, 1981		82-3-S-299
Massachusetts Hospital School (Canton)	July 1, 1980	June 30, 1981		82-3-S-301
Pondville Hospital	July 1, 1980	Jan. 27, 1982		82-3-S-302
Tewksbury Hospital	July 1, 1979	June 30, 1981		82-5-S-304
Department of Social Services	July 1, 1979	June 30, 1981		82-5-S-1058
Soldiers Home in Holyoke	July 1, 1980	June 30, 1981		82-1-S-64
Selected Human Service Vendor Agencies	July 1, 1981	Feb. 28, 1982		82-5-S-1080
Selected Human Service Vendor Agencies	July 1, 1981	May 31, 1982		82-5-S-1080-1
<u>EXECUTIVE OFFICE OF MANPOWER AFFAIRS</u>	July 1, 1980	June 30, 1981		82-1-S-7
Commission on Employment of the Handicapped	July 1, 1979	June 30, 1981		82-9-S-17
Labor Relations Commission	July 1, 1980	June 30, 1981		82-9-S-230
Mass. Industrial Finance Agency	July 1, 1980	June 30, 1981		82-9-S-410
Mass. Technology Development Corp.	July 1, 1980	June 30, 1981		82-9-S-136
Department of Commerce and Development	July 1, 1980	June 30, 1981		82-9-S-133
Department of Labor and Industries:	July 1, 1980	June 30, 1981		82-9-S-217
Division of Industrial Accidents	July 1, 1980	June 30, 1981		82-9-S-222
Industrial Accident Rehabilitation Board	July 1, 1980	June 30, 1981		82-9-S-229
<u>EXECUTIVE OFFICE OF PUBLIC SAFETY</u>	July 1, 1980	June 30, 1981		82-9-S-8
Criminal History Systems Board	July 1, 1980	June 30, 1981		82-9-S-857
Department of Public Safety	July 1, 1980	June 30, 1981		82-9-S-306
Mass. Criminal Justice Training Council	July 1, 1980	June 30, 1981		82-9-S-53

	<u>Audit Period</u>		<u>To</u>	<u>Report Number</u>
	<u>From</u>			
Registry of Motor Vehicles:	July 1, 1980	June 30, 1981	82-9-S-511	
Motor Vehicle Insurance				
Merit Rating Board	July 1, 1980	June 30, 1981	82-9-S-906	
<u>EXECUTIVE OFFICE OF TRANSPORTATION AND CONSTRUCTION</u>				
Highways Division - Department of Public Works	July 1, 1980	June 30, 1981	82-9-S-506	
Massachusetts Aeronautics Commission	July 1, 1980	June 30, 1981	82-9-S-44	
<u>JUDICIARY</u>				
Mental Health Legal Advisors Committee	July 1, 1980	June 30, 1981	82-11-S-1105	
Trial Court of Massachusetts:				
Superior Court Department:				
Administrative Office	July 1, 1979	June 30, 1981	82-11-S-1107	
Bristol Superior Court	July 1, 1979	June 30, 1981	82-11-S-1119	
Berkshire Superior Court	July 1, 1979	June 30, 1981	82-1-S-1115	
Dukes Superior Court	July 1, 1979	June 30, 1981	82-11-S-1120	
Franklin Superior Court	July 1, 1979	June 30, 1981	82-1-S-1116	
Hampden Superior Court	July 1, 1979	June 30, 1981	82-1-S-1113	
Hampshire Superior Court	July 1, 1979	June 30, 1981	82-1-S-1114	
District Court Department:				
Office of the Administrative Justice	July 1, 1979	June 30, 1981	82-11-S-1130	
Amesbury Division	July 1, 1979	June 30, 1981	82-11-S-1153	
Barnstable Division	July 1, 1979	June 30, 1981	82-11-S-1189	
Cambridge Division	July 1, 1979	June 30, 1981	82-11-S-1139	
Chelsea Division	July 1, 1979	June 30, 1981	82-11-S-1133	
Chicopee Division	July 1, 1979	June 30, 1981	82-11-S-1167	
Concord Division	July 1, 1979	June 30, 1981	82-11-S-1150	
Dedham Division	July 1, 1979	June 30, 1981	82-11-S-1160	
Dorchester Division	July 1, 1979	June 30, 1981	82-11-S-1134	
Dukes Division	July 1, 1979	June 30, 1981	82-11-S-1195	
East Boston Division	July 1, 1979	June 30, 1981	82-11-S-1135	
Fall River Division	July 1, 1979	June 30, 1981	82-11-S-1193	
Fitchburg Division	July 1, 1979	June 30, 1981	82-2-S-1179	
Framingham Division	July 1, 1979	June 30, 1981	82-11-S-1140	
Gardner Division	July 1, 1979	June 30, 1981	82-11-S-1183	
Ipswich Division	July 1, 1979	June 30, 1981	82-11-S-1154	
Lowell Division	July 1, 1979	June 30, 1981	82-11-S-1141	
Lynn Division	July 1, 1979	June 30, 1981	82-11-S-1157	
Malden Division	July 1, 1979	June 30, 1981	82-11-S-1146	
Northern Berkshire Division	July 1, 1979	June 30, 1981	82-11-S-1174	
Plymouth Division	July 1, 1979	June 30, 1981	82-11-S-1197	
Salem Division	July 1, 1979	June 30, 1981	82-11-S-1151	
Spencer Division	July 1, 1979	June 30, 1981	82-11-S-1188	
Taunton Division	July 1, 1979	June 30, 1981	82-11-S-1191	
Ware Division	July 1, 1979	June 30, 1981	82-11-S-1172	
Wareham Division	July 1, 1979	June 30, 1981	82-11-S-1200	
Westborough Division	July 1, 1979	June 30, 1981	82-11-S-1184	

	<u>Audit Period</u>			<u>Report</u>
	<u>From</u>		<u>To</u>	<u>Number</u>
Westfield Division	July 1, 1979	June 30, 1981		82-11-S-1170
Winchendon Division	July 1, 1979	June 30, 1981		82-11-S-1182
Worcester Division	July 1, 1979	June 30, 1981		82-11-S-1178
Berkshire Juvenile Probation District	July 1, 1979	June 30, 1981		82-1-S-1245
Middlesex Juvenile Probation District	July 1, 1979	June 30, 1981		82-2-S-1242
Northern Worcester Juvenile Probation District	July 1, 1979	June 30, 1981		82-2-S-1247
Plymouth Juvenile Probation District	July 1, 1979	June 30, 1981		82-11-S-1250
Southern Worcester Juvenile Probation District	July 1, 1979	June 30, 1981		82-2-S-1248
Probate and Family Court Department:				
Administrative Office	July 1, 1979	June 30, 1981		82-11-S-1220
Barnstable County Division	July 1, 1979	June 30, 1981		82-11-S-1230
Berkshire County Division	July 1, 1979	June 30, 1981		82-1-S-1227
Bristol County Division	July 1, 1979	June 30, 1981		82-11-S-1231
Dukes County Division	July 1, 1979	June 30, 1981		82-11-S-1232
Franklin County Division	July 1, 1979	June 30, 1981		82-1-S-1228
Hampden County Division	July 1, 1979	June 30, 1981		82-11-S-1225
Hampshire County Division	July 1, 1979	June 30, 1981		82-11-S-1226
Norfolk County Division	July 1, 1979	June 30, 1981		82-11-S-1224
Worcester County Division	July 1, 1979	June 30, 1981		82-2-S-1229
Housing Court Department:				
Office of the Administrative Justice	July 1, 1979	June 30, 1981		82-11-S-1211
Juvenile Court Department:				
Administration	July 1, 1979	June 30, 1981		82-11-S-1266
Bristol County Division	July 1, 1979	June 30, 1981		82-11-S-1249
Springfield Division	July 1, 1979	June 30, 1981		82-11-S-1244
Worcester Division	July 1, 1979	June 30, 1981		82-2-S-1246
Middlesex County - Office of Jury Commissioner	July 1, 1979	June 30, 1981		82-11-S-1216
District Attorneys:				
Barnstable, Dukes and Nantucket Counties (Cape and Islands District)	July 1, 1979	June 30, 1981		82-11-S-1263
Berkshire County (Berkshire District)	July 1, 1979	June 30, 1981		82-11-S-1261
Essex County (Eastern District)	July 1, 1979	June 30, 1981		82-11-S-1257
Franklin and Hampshire Counties (Northwestern District)	July 1, 1979	June 30, 1981		82-11-S-1260
Hampden County (Western District)	July 1, 1979	June 30, 1981		82-11-S-1259
Middlesex County (Northern District)	July 1, 1979	June 30, 1981		82-11-S-1256
Norfolk County (Norfolk District)	July 1, 1979	June 30, 1981		82-11-S-1258
Suffolk County	July 1, 1979	June 30, 1981		82-11-S-1255
Worcester County (Middle District)	July 1, 1979	June 30, 1981		82-11-S-1262

	<u>Audit Period</u>		<u>Report</u>
	<u>From</u>	<u>To</u>	<u>Number</u>
<u>LOCAL HOUSING AUTHORITIES</u>			
Abington	Jan. 1, 1981	Dec. 31, 1981	82-3-A-591
Acton	Jan. 1, 1981	Dec. 31, 1981	82-2-A-1011
Adams	July 1, 1980	June 30, 1981	82-1-A-593
Amherst	July 1, 1980	June 30, 1981	82-1-A-597
Arlington	Oct. 1, 1980	Sept. 30, 1981	82-8-A-599
Athol	Apr. 1, 1980	June 30, 1981	82-2-A-602
Attleboro	Oct. 1, 1980	Sept. 30, 1981	82-3-A-603
Ayer	INCEPTION	Sept. 30, 1981	82-2-A-1037
Barnstable	July 1, 1980	June 30, 1981	82-3-A-606
Bedford	Apr. 1, 1980	Dec. 31, 1981	82-8-A-608
Beverly	Oct. 1, 1980	March 31, 1982	82-8-A-612
Boston	Apr. 1, 1979	March 31, 1981	82-8-A-616
Bridgewater	Apr. 1, 1980	June 30, 1981	82-3-A-620
Brimfield	July 1, 1980	Dec. 31, 1981	82-1-A-858
Brockton	Jan. 1, 1981	Dec. 31, 1981	82-8-A-621
Brookfield	May 5, 1980	May 31, 1982	82-2-A-1075
Brookline	Apr. 1, 1980	March 31, 1982	82-8-A-623
Burlington	Oct. 1, 1979	Dec. 31, 1981	82-8-A-625
Chatham	Apr. 1, 1980	June 30, 1981	82-3-A-629
Chelmsford	Oct. 1, 1979	June 30, 1981	82-8-A-630
Chelsea	Jan. 1, 1981	Dec. 31, 1981	82-8-A-631
Clinton	July 1, 1979	June 30, 1981	82-2-A-635
Concord	July 1, 1979	June 30, 1981	82-8-A-637
Danvers	July 1, 1980	Dec. 31, 1981	82-8-A-639
Dighton	Apr. 1, 1981	Dec. 31, 1981	82-3-A-643
Dudley	Nov. 1, 1980	Oct. 31, 1981	82-2-A-970
Easthampton	Jan. 1, 1981	Dec. 31, 1981	82-1-A-646
East Longmeadow	Jan. 1, 1981	Dec. 31, 1981	82-1-A-647
Easton	Apr. 1, 1981	March 31, 1982	82-3-A-648
Fall River	Jan. 1, 1981	Dec. 31, 1981	82-3-A-652
Falmouth	July 1, 1980	Dec. 31, 1981	82-3-A-654
Fitchburg	Apr. 1, 1980	Dec. 31, 1981	82-2-A-655
Framingham	Apr. 1, 1981	March 31, 1982	82-2-A-658
Franklin County Regional	Oct. 1, 1980	Sept. 30, 1981	82-1-A-869
Gardner	Oct. 1, 1980	Sept. 30, 1981	82-2-A-662
Grafton	July 1, 1980	June 30, 1981	82-2-A-666
Granby	July 1, 1980	June 30, 1981	82-1-A-667
Greenfield	Apr. 1, 1981	March 31, 1982	82-1-A-669
Hampshire County Regional	INCEPTION	Sept. 30, 1981	82-1-A-1047
Hanson	July 1, 1980	Sept. 30, 1981	82-3-A-902
Hatfield	Apr. 1, 1980	Sept. 30, 1981	82-1-A-672
Hingham	Apr. 1, 1981	March 31, 1982	82-3-A-674
Holbrook	Oct. 1, 1979	June 30, 1981	82-8-A-675
Holyoke	Jan. 1, 1981	Dec. 31, 1981	82-1-A-678
Lawrence	Apr. 1, 1980	March 31, 1981	82-8-A-688
Lenox	Oct. 1, 1980	Sept. 30, 1981	82-1-A-692
Leominster	Jan. 1, 1981	March 31, 1982	82-2-A-693
Lowell	Oct. 1, 1980	Sept. 30, 1981	82-8-A-696
Ludlow	Oct. 1, 1981	Sept. 30, 1981	82-1-A-697

	Audit Period		Report
	From	To	Number
Lynnfield	Apr. 1, 1980	March 31, 1982	82-8-A-860
Malden	Apr. 1, 1980	Sept. 30, 1981	82-8-A-701
Marshfield	Apr. 1, 1981	Dec. 31, 1981	82-3-A-708
Maynard	July 1, 1980	Dec. 31, 1981	82-2-A-710
Medfield	Apr. 1, 1980	June 30, 1981	82-3-A-711
Melrose	Jan. 1, 1981	Dec. 31, 1981	82-8-A-715
Middleborough	Oct. 1, 1980	June 30, 1981	82-3-A-720
Middleton	July 1, 1979	June 30, 1981	82-8-A-721
Milford	Apr. 1, 1981	March 31, 1982	82-2-A-722
Millbury	July 1, 1980	Sept. 30, 1981	82-2-A-724
Millis	July 1, 1980	Sept. 30, 1981	82-2-A-725
Milton	INCEPTION	Sept. 30, 1981	82-8-A-1044
Needham	Jan. 1, 1980	Dec. 31, 1981	82-8-A-731
New Bedford	July 1, 1980	June 30, 1981	82-3-A-732
Newton Department of Housing Service	Jan. 1, 1980	Dec. 31, 1981	82-8-A-736
Northampton	July 1, 1980	June 30, 1981	82-1-A-740
North Andover	Oct. 1, 1979	Sept. 30, 1981	82-8-A-742
North Attleborough	July 1, 1980	Sept. 30, 1981	82-3-A-743
Northborough	Apr. 1, 1980	Dec. 31, 1981	82-2-A-744
North Brookfield	Oct. 1, 1980	Sept. 30, 1981	82-2-A-901
Norton	July 1, 1980	June 30, 1981	82-3-A-747
Norwood	Oct. 1, 1980	Sept. 30, 1981	82-8-A-748
Palmer	Jan. 1, 1981	Dec. 31, 1981	82-1-A-752
Peabody	THIRTY-SIX MONTHS ENDED JUNE 30, 1981		82-8-A-754
Pepperell	July 28, 1978	Feb. 28, 1982	82-2-A-1071
Pittsfield	July 1, 1980	June 30, 1981	82-1-A-757
Plainville	Apr. 1, 1980	June 30, 1981	82-3-A-759
Plymouth	July 1, 1980	June 30, 1981	82-3-A-760
Provincetown	May 12, 1980	Sept. 30, 1981	82-3-A-1049
Revere	Apr. 1, 1980	March 31, 1982	82-8-A-765
Rockport	July 1, 1980	June 30, 1981	82-8-A-767
Salem	Jan. 1, 1981	Sept. 30, 1981	82-8-A-769
Salisbury	Apr. 1, 1980	March 31, 1982	82-8-A-834
Sandwich	Oct. 1, 1980	June 30, 1981	82-3-A-771
Seekonk	Jan. 1, 1980	June 30, 1981	82-3-A-774
Shrewsbury	Apr. 1, 1980	June 30, 1981	82-2-A-776
Somerville	Apr. 1, 1981	March 31, 1982	82-8-A-778
Southbridge	Apr. 1, 1980	June 30, 1981	82-2-A-780
South Hadley	Oct. 1, 1980	Dec. 31, 1981	82-1-A-782
Stoughton	July 1, 1980	June 30, 1981	82-8-A-789
Sudbury	Apr. 1, 1980	June 30, 1981	82-2-A-830
Sutton	Jan. 1, 1981	Dec. 31, 1981	82-2-A-791
Swampscott	Oct. 1, 1979	Sept. 30, 1981	82-8-A-792
Taunton	Apr. 1, 1981	Dec. 31, 1981	82-3-A-794
Templeton	Jan. 1, 1981	Dec. 31, 1981	82-2-A-872
Topsfield	Oct. 1, 1980	Sept. 30, 1981	82-8-A-859
Tyngsborough	July 12, 1979	March 31, 1982	82-2-A-1072
Uxbridge	Apr. 1, 1980	June 30, 1981	82-2-A-798
Wakefield	Oct. 1, 1979	June 30, 1981	82-8-A-799
Walpole	Jan. 1, 1980	Dec. 31, 1981	82-8-A-800
Waltham	Apr. 1, 1980	Sept. 30, 1981	82-8-A-801
Wareham	Apr. 1, 1980	June 30, 1981	82-3-A-803

	<u>Audit Period</u>		<u>Report</u>
	<u>From</u>	<u>To</u>	<u>Number</u>
Watertown	Jan. 1, 1981	Dec. 31, 1981	82-8-A-804
Webster	Jan. 1, 1981	Dec. 31, 1981	82-2-A-807
Wellesley	Oct. 1, 1980	Dec. 31, 1981	82-8-A-808
West Bridgewater	Apr. 1, 1981	March 31, 1982	82-3-A-810
Westfield	Apr. 1, 1981	March 31, 1982	82-1-A-811
Westford	Oct. 1, 1979	June 30, 1981	82-8-A-812
West Springfield	Oct. 1, 1980	Sept. 30, 1981	82-1-A-814
Weymouth	July 1, 1979	Dec. 31, 1981	82-8-A-815
Williamstown	July 1, 1980	June 30, 1981	82-1-A-998
Wilmington	Apr. 1, 1980	Dec. 31, 1981	82-8-A-819
Winchendon	Oct. 1, 1980	Sept. 30, 1981	82-2-A-855
Winchester	Apr. 1, 1980	June 30, 1981	82-8-A-821
Worcester	July 1, 1979	March 31, 1981	82-2-A-825
Yarmouth	Apr. 1, 1980	Sept. 30, 1981	82-3-A-828

REDEVELOPMENT AUTHORITIES

Attleboro	Oct. 1, 1979	June 30, 1981	82-3-A-604
Cambridge	Sept. 1, 1979	Nov. 30, 1981	82-8-A-627
Fall River	Apr. 1, 1980	Sept. 30, 1981	82-3-A-653
Fitchburg	Jan. 1, 1980	Sept. 30, 1981	82-2-A-656
Holyoke	July 1, 1980	March 31, 1982	82-1-A-679
Newton Community Development Authority	Jan. 1, 1980	Nov. 30, 1981	82-8-A-737
Palmer	July 1, 1979	March 31, 1982	82-1-A-753
Plymouth	July 1, 1980	Sept. 30, 1981	82-3-A-761
Taunton	July 1, 1980	June 30, 1981	82-3-A-795

REGIONAL PLANNING COMMISSIONS

Berkshire County	July 1, 1979	June 30, 1981	82-1-A-573
Merrimack Valley	July 1, 1980	June 30, 1981	82-9-A-576
Northern Middlesex Area	July 1, 1980	June 30, 1981	82-9-A-578
Old Colony Planning Council	July 1, 1980	June 30, 1981	82-3-A-579

REGIONAL TRANSIT AUTHORITIES

Berkshire	July 1, 1980	June 30, 1981	82-1-A-876
Brockton Area Transit	July 1, 1980	June 30, 1981	82-3-A-881
Cape Ann Transportation	July 1, 1980	June 30, 1981	82-9-A-395
Cape Cod	July 1, 1980	June 30, 1981	82-3-A-1008
Lowell	July 1, 1980	June 30, 1981	82-9-A-882
Massachusetts Bay Transportation	Jan. 1, 1981	Dec. 31, 1981	82-9-A-583
Merrimack Valley	July 1, 1980	June 30, 1981	82-9-A-496
Montachusett	INCEPTION	June 30, 1981	82-2-A-1038
Pioneer Valley Transit	July 1, 1980	June 30, 1981	82-1-A-877
Worcester	July 1, 1980	June 30, 1981	82-2-A-880

	<u>Audit Period</u>			<u>Report</u>
	<u>From</u>		<u>To</u>	<u>Number</u>
<u>OTHER INDEPENDENT AUTHORITIES,</u>				
<u>DISTRICTS, ETC.</u>				
Boston Metropolitan District	Jan. 1, 1981	Dec. 31, 1981		82-9-A-581
Fall River Line Pier	Jan. 1, 1981	Dec. 31, 1981		82-3-A-504
Greater Lawrence Sanitary District Commission	July 1, 1979	June 30, 1981		82-6-A-582
Massachusetts Health and Educational Facilities Authority	July 1, 1980	June 30, 1981		82-9-A-41
Massachusetts Home Mortgage Finance Agency	July 1, 1980	June 30, 1981		82-8-A-968
Massachusetts Housing Finance Agency	July 1, 1979	June 30, 1981		82-8-A-141
Massachusetts Mental Health Center Research Corp	Jan. 1, 1979	Dec. 31, 1980		82-5-A-530
Massachusetts Parking Authority	Jan. 1, 1980	Dec. 31, 1981		82-9-A-507
Massachusetts Port Authority	July 1, 1980	June 30, 1981		82-9-A-508
Massachusetts Turnpike Authority	Jan. 1, 1981	Dec. 31, 1981		82-9-A-509
Old Colony Water Pollution Control District	July 1, 1980	June 30, 1981		82-3-A-921
Woburn Golf and Ski Authority	July 1, 1979	March 31, 1981		82-8-A-586
Woods Hole, Martha's Vineyard and Nantucket Steamship Authority	Jan. 1, 1981	Dec. 31, 1981		82-3-A-587
Wrentham Research Foundation	Jan. 1, 1980	June 30, 1981		82-3-A-532

Federal Audits

U.S. Department of Housing and Urban Development:

Massachusetts Housing Finance Agency	July 1, 1980	June 30, 1982		82-8-F-141
Barnstable Housing Authority	Jan. 1, 1979	Dec. 1, 1981		82-8-F-606
Belchertown Housing Authority	Oct. 1, 1979	Sept. 30, 1981		82-1-F-609
Brookline Redevelopment Authority	May 1, 1981	June 30, 1982		82-8-F-624
Fitchburg Housing Authority	Jan. 1, 1980	Dec. 31, 1981		82-2-F-655
Gardner Housing Authority	Oct. 1, 1979	Sept. 30, 1981		82-2-F-622
Lowell Housing Authority	Oct. 1, 1979	Sept. 30, 1981		82-8-F-696
Melrose Housing Authority	Jan. 1, 1980	Dec. 31, 1981		82-8-F-715
Methuen Housing Authority	April 1, 1980	March 31, 1982		82-8-F-718
Peabody Housing Authority	July 1, 1979	June 30, 1981		82-8-F-754
Plymouth Housing Authority	Jan. 1, 1979	Dec. 31, 1981		82-3-F-760
Webster Housing Authority	May 31, 1979	Dec. 31, 1981		82-2-F-807
Billerica Community Development Block Grant	June 1, 1980	Oct. 31, 1981		82-8-F-1048
Chelmsford Community Development Block Grant	June 20, 1980	Feb. 28, 1982		82-8-F-1063

	<u>Audit Period</u>		<u>Report Number</u>
	<u>From</u>	<u>To</u>	
Franklin County Community Development Block Grant	Oct. 1, 1979	Sept. 30, 1981	82-8-F-1059
Maynard Community Development Block Grant	May 1, 1980	Sept. 30, 1981	82-8-F-1045
Northbridge Community Development Block Grant	Jan. 8, 1980	Dec. 31, 1981	82-8-F-1061
Rowley Community Development Block Grant	Aug. 1, 1979	Oct. 31, 1981	82-8-F-1056
Westford Community Development Block Grant	Jan. 9, 1980	Dec. 15, 1981	82-8-F-1057
Swansea Community Development Block Grant	June 1, 1980	Nov. 2, 1981	82-8-F-1060
U.S. Department of the Interior: Division of Fisheries and Wildlife	July 1, 1979	June 30, 1980	82-6-F-279
Young Adult Conservation Corps	April 1, 1978	Sept. 30, 1980	82-6-F-1010-7
U.S. Department of Labor: Community Economic Development Assistance Corporation	Feb. 28, 1979	Sept. 30, 1980	82-9-F-1009
U.S. Department of Transportation: Governor's Highway Safety Bureau	May 1, 1979	Sept. 30, 1981	82-9-F-38-1
U.S. Environmental Protection Agency:			
Amesbury	Jan. 1, 1977	Oct. 1, 1980	82-8-F-1054
Amesbury	Sept. 24, 1976	Dec. 31, 1980	82-8-F-1054-1
Amesbury	Feb. 25, 1981	Oct. 31, 1981	82-8-F-1054-2
Amesbury	Aug. 12, 1977	Oct. 31, 1981	82-8-F-1054-3
Amesbury	Mar. 31, 1980	May 18, 1981	82-8-F-1054-4
Amesbury	Mar. 31, 1981	Jan. 30, 1982	82-8-F-1054-5
Charles River Pollution Control District	Mar. 1, 1977	June 30, 1977	82-3-F-922
Coffin and Richardson, Inc.	1979, 1980, 1981, 1982		82-8-F-1036-1
Haverhill	Aug. 19, 1976	Dec. 19, 1979	82-8-F-1013
Hookset, N.H.	Aug. 18, 1967	Oct. 18, 1977	82-F-1042-1
Ludlow	Mar. 27, 1973	July 20, 1978	82-8-F-1064
Ludlow	Dec. 2, 1981	Jan. 29, 1982	82-8-F-1065
Ludlow	Dec. 2, 1981	Jan. 27, 1982	82-8-F-1066
Ludlow	June 17, 1977	Nov. 30, 1981	82-8-F-1067
Marlborough	Nov. 1, 1976	Dec. 31, 1980	82-8-F-1062
Northampton	April 4, 1977	Jan. 31, 1982	82-1-F-1069
Northampton	Mar. 23, 1979	Jan. 31, 1982	82-1-F-1070
Raynham	Jan. 14, 1975	Mar. 16, 1977	82-3-F-903
Wellesley	Sept. 26, 1976	Oct. 30, 1980	82-8-F-1055
Westwood	Dec. 8, 1976	April 22, 1980	82-8-F-1043
Westwood	Mar. 24, 1980	Aug. 10, 1981	82-8-F-1043-1
Wilbraham	Dec. 21, 1970	Jan. 13, 1975	82-F-918-1
Winooski, VT	Nov. 4, 1967	March 6, 1975	82-F-1042-2

Management Audits

<u>Topic</u>	<u>Report Number</u>
Monitoring of Medicaid Fiscal Agent Contracts by the Department of Public Welfare	82-4S-310-20
Management of Contract Procurement in the Department of Mental Health	82-P-2004
EOCD: Controls Over State Operating Subsidies to Local Housing Authorities	82-P-2002
Department of Elder Affairs: Management of the Home Care Services Program	82-P-2026

III. DIVISION OF LOCAL MANDATES

During fiscal year 1982, the State Auditor's Office's Division of Local Mandates made the following determinations in response to three requests:¹

<u>Request</u>	<u>Determination Number</u>
Determine the estimated cost of implementing both Chapter 346 of the Acts of 1981 and Executive Order 202. Requested by the town of Montague regarding local building inspectors' enforcement of the Architectural Barrier Boards rules and regulations and the licensing of construction supervisors.	LM-82-1
Determine whether the state is obligated to pay the cost of enforcing the provisions of G.L. c. 148, s. 26F. Requested by the House Committee on Public Safety regarding the local inspection of properties where smoke detectors are mandated.	LM-82-2
Determine whether Chapter 708 of the Acts of 1981 qualifies as a law imposing any direct service or cost obligation upon any city or town. Requested by the city of Lawrence on whether it was required to construct two schools.	LM-82-3

¹The Division of Local Mandates operates in accordance with Chapter 580 of the Acts of 1980.

IV. FINANCIAL EVALUATION OF PRIVATE BUSINESS, TRADE AND
CORRESPONDENCE SCHOOLS

The State Auditor's Office evaluates annually the financial position of all private business, trade, and correspondence school license applicants to ensure that non-degree-granting occupational schools applying for licensure through the Department of Education are financially as well as academically qualified to operate in Massachusetts.¹

In fiscal year 1982, the office certified 34 prospective schools as financially qualified for original licensure and reclassified another 26 schools on the June 30, 1981 active list as inactive. This certification and reclassification resulted in a net increase of eight active license recommendations for the period. The office certified a total of 161 private schools as financially qualified to operate in Massachusetts. These schools included 106 private business schools, 48 private trade schools, and 7 private correspondence schools, as follows:

¹The State Auditor's Office performs this function under the authority of Chapters 75C, 75D, and 93 of the Massachusetts General Laws.

Private Business Trade, and Correspondence Schools
Certified as Financially Qualified for Licensure

As of June 30, 1982

Business Schools

- | | |
|--|---|
| 1. Academie Moderne, Inc.
137 Newbury Street
Boston 02116 | 8. APC Real Estate School
15 Pilgrim Road
Hingham 02043 |
| 2. Allied Tractor-Trailer
Training, Inc.
295 Union Street
East Walpole 02032 | 9. Applied Management Institute
1200 Mount Diablo Boulevard
Suite 301
Walnut Creek, California 94596 |
| 3. Amberland School of Data
Processing
3 Trescott Street
Taunton 02780 | 10. Associated Technical Institute
254 West Cummings Park
Woburn, 01801 |
| 4. American Institute of Real
Estate Appraisers
430 North Michigan Avenue
Chicago, Illinois 60611 | 11. Barbizon School of Modeling of
Boston
480 Boylston Street
Boston 02116 |
| 5. American Management Association
135 West 50th Street
New York, NY 10020 | 12. Beautiful Beginnings, Inc.
166 Franklin Street
Framingham 01701 |
| 6. American Real Estate Academy
771 Main Street
Waltham 02154 | 13. Bookkeeping Service and Workshop
1281 Plumtree Road
Springfield 01119 |
| 7. Andover Tractor-Trailer School,
Inc.
55 Hampshire Road
Methuen 01844 | 14. Brown's Realty Course
Route 2-A,
P.O. Box 578
Shirley 01363 |

15. The Bryman School
323 Boylston Street
Brookline 02146
16. Burdett School, Inc.
200 Prudential Tower
Prudential Center
Boston 02199
17. Business Educational Services, Inc.
1643 Riverdale Street
West Springfield 01089
18. Cambridge Institute for Computer Programming, Inc.
480 Boylston Street
Boston 02216
19. Dr. Lonnie Carton's Learning Center
25 Sheffield Road
Newtonville 02160
20. Program Management and Design Associates, Inc., d/b/a
Center for Computer Education
429 Cherry Street
West Newton 02165
21. Central Travel School
220 Worthington Street
Springfield 01103
22. Century 21 of New England, Inc.,
License Exam School
15 New England Executive Park
Burlington 01803
23. Chamberlain School, Inc.
90 Marlborough Street
Boston 02116
24. Columbia Bookkeeping Systems, Inc.
21 George Street
Lowell 01852
25. Computer Education Services of Boston, Inc.
739 Boylston Street
Boston 02116
26. The Computer Forum, Inc.
4 Randolph Street
Newton 02161
27. Computer Learning Center of Boston, Inc.
5 Middlesex Avenue
Somerville 02145
28. The Computer Merchant, Ltd.
81 Masthead Drive
Norwell 02061
29. The Computer School, Inc.
95 Main Street
Reading 01867
30. The Computer Tutor, Inc.
554 Washington Street
Room 3
Wellesley 02181
31. Continuum, Inc.
785 Centre Street
Newton 02158
32. Control Data Institute
20 North Avenue
Northwest Industrial Park
Burlington 01803
33. Conway Country School of Real Estate, Inc.
183 Columbia Road
Hanover 02339
34. Computer Processing Institute of Eastern Massachusetts, Inc.,
d/b/a/ Data Institute
Executive Place V
60 Mall Road
Burlington 01803
35. Dudley Career Services, Inc.
d/b/a/ Dudley Hall Career Institute
258-260 West Main Street
Dudley 01570
36. Essex County Adult Education Center
6 Kathleen Drive
Beverly 01915

37. Fashion Modeling Associates
School of Charm and Modeling
275 Boston Post Road
Marlborough 01752
38. Ferioli Institute of Real Estate
85 Samoset Street - Route 44
Plymouth 02360
39. Finishing Touch School of Lowell, Inc.
103 Central Street
Lowell 01852
40. First National Bank of Boston Seminars
100 Federal Street
Boston 02115
41. Patricia Caplan d/b/a Foster & Foster Real Estate School
394 Massachusetts Ave.
P.O. Box 66
Acton 01720
42. Katherine Gibbs School
21 Marlborough Street
Boston 02116
43. Betty Goodman's Model's Workshop and Agency
375 North Montello Street
Brockton 02401
44. Govoni Microcomputer Training Seminars
30 Appleton Street
Boston 02116
45. Greater Springfield Board of Realtors, Inc.
185 Industry Avenue
Springfield 01104
46. Hickox Secretarial School
200 Tremont Street
Boston 02116
47. Horizon Institute of Real Estate
196 East Main Street
Avon 02322
48. Consumer Affairs Foundation, Inc.
d/b/a Institute for Business and the Public Interest
8 Winter Street
Boston 02108
49. Institute of Certified Travel Agents
148 Linden Street
Wellesley 02181
50. Institute for Legal Assistant and Paralegal Training, Inc.
1193 Walnut Street
Newton Highlands 02161
51. The Institute for Paralegal Training
235 South 17th Street
Philadelphia, PA 19103
52. Khalsa Consultants, Inc.
247 South 17th Street
Wellesley 02181
53. Kinyon & Campbell Business School
59 Linden Street
New Bedford 02740
54. Denise Bernado's - LaFemmina School of Modeling
372 Granite Avenue
East Milton 02186
55. Suzanne Dahlstrom's - LaFemmina School of Modeling
310 North Main Street
East Longmeadow 01028
56. Lyn Petricca's - LaFemmina School of Modeling
Old Cheshire Road
Lanesborough 01237
57. Sue Riordon's LaFemmina School of Modeling
862 Brockton Avenue
Abington 02351
58. Karon Shea's LaFemmina School of Modeling
50 Franklin Street-Suite 210
Worcester 01608

59. Learncom, Inc.
Training and Communications
113 Union Wharf East
Boston 02109
60. Lee Institute, Inc.
310 Harvard Street
Brookline 02146
61. Life Management Workshops
42 Windsor Street
Arlington 02174
62. Lion Head Real Estate License
Exam School
49 Belmont Street
Easton 02375
63. Shirley C. Martin's Modeling
Studio
194 Rockdale Avenue
New Bedford 02740
64. Mass. Association of Realtors
4863 Prudential Tower
Boston 02199
65. Carole McCole's Fashion Model's
School and Agency
1500 Main Street
South Weymouth 02190
66. National Institute of Real Estate
500 Main Street
Waltham 02154
67. New England Computer Institute,
Inc.
309 Greenlodge Street
Dedham 02026
68. New England Fuel Institute
School of Business
20 Summer Street
P.O. Box 888
Watertown 02172
69. New England Institute of
Rehabilitation Research and
Education
3 Rehabilitation Way
Woburn 01801
70. N.E. School of Accounting, Inc.
155 Ararat Street
Worcester 01606
71. New England School of Acupuncture,
Inc.
5 Bridge Street
Watertown 02172
72. New England Tractor-Trailer School
of Massachusetts, Inc.
542 East Squantum Street
P.O. Box 54
Quincy 02169
73. Northeast Travel School
Executive Office
322 Boston Post Road
Sudbury 01776
74. American Journal of Nursing Co.
d/b/a Nursing Boards Review
555 West 57th Street
New York, NY 10019
75. The Outer Office, Inc.
99 School Street
Weston 02193
76. Personnel Fundamentals, Inc.
P.O. Box 998
Amherst, NH 03031
77. Beverly Powers School of Modeling
443 Worcester Street
Wellesley Hills 02181
78. John Robert Powers School
9 Newbury Street
Boston 02116
79. Paula Scribner, Inc., d/b/a
John Robert Powers School
390 Main Street
Worcester 01608
80. Professional School of Insurance
61 Travelers Lane
Marshfield 02050
81. Professional Training Associates,
Inc.
1985 Spruce Hills Drive
Bettendorf, Iowa 62722

82. Bonnie Prudden, Inc.,
Institute for Physical Fitness
P.O. Box 625
Stockbridge 02162
83. Fred Pryor Seminars
P.O. Box 2951
2000 Johnson Drive
Shawnee Mission, KS 66201
84. Rate Setting Consultants
41 Highland Avenue
P.O. Box 897
North Falmouth 02556
85. Real Estate Salesman School
1839 Memorial Drive
Chicopee 01020
86. Carol Russell School, Inc.
20 Maple Street
Springfield 01103
87. Commercial Careers, Inc.,
d/b/a St. John's School of
Business
767 Main Street
West Springfield 01089
88. The Salter School, Inc.
155 Ararat Street
Worcester 01606
89. Saluti Associates, Inc.,
Corporate Education and
Training Division
15 Court Square, Suite 340
Boston 02108
90. Joseph Schachter
89 Inman Street
Cambridge 02139
91. School of Intensive Skills
21 Summer Street
Chelmsford 01824
92. Skills
24 South Prospect Street
Amherst 01002
93. SMH Real Estate School
195 State Street
Boston 02109
94. Steffen, Steffen & Associates,
Inc.
8 Mayflower Parkway
Westport, CT 06880
95. Lynell, Inc., d/b/a Paula Stevens
Modeling School and Agency
50 Bowsprit Lane
Duxbury 02332
96. Sullivan Real Estate Institute
Route 132
Hyannis 02601
97. Tech-Ex Incorporated
591 North Avenue
Wakefield 01880
98. Richard S. Thomas Real Estate
School
1218 Westfield Street
West Springfield 01089
99. 3HO Foundation
1306 Massachusetts Avenue
Cambridge 02138
100. TMI School of Transportation
Traffic Managers Institute
14 New England Executive Park
Burlington 01803
101. Paul W. Langlois, Inc., d/b/a
Towne House Realty Real Estate
Salesperson's School
77 State Road
North Dartmouth 02747
102. Travel Education Center, Inc.
93 Mount Auburn Street
Cambridge 02138
103. Travel School of America
1047 Commonwealth Avenue
Boston 02215
104. Woburn Business School
77 Winn Street
P.O. Box 2
Woburn 01801

105. Wordsystems, Inc.
120 Cambridge Street
Burlington 01803

106. Workshop for Television and
Modeling
392 Boylston Street
Boston 02116

Trade Schools

1. American Educational Services
d/b/a American Academy of
Bartending
10 Chestnut Street
Quincy 02169

8. Butera School of Art
111 Beacon Street
Boston 02116

2. Andover Tractor-Trailer
School, Inc.
55 Hampshire Road
Methuen 01844

9. Cass School of Floral Design
531 Mount Auburn Street
Watertown 02172

3. Art Institute of Boston, Inc.
700 Beacon Street
Boston 02115

10. Control Data Institute
20 North Avenue
Northwest Industrial Park
Burlington 01803

4. Associated Technical Institute,
Inc.
233 West Cummings Park
Woburn 01801

11. Creative Cuisine, Inc.
2020 Massachusetts Avenue
Cambridge 02140

5. Audio Workshop
1 River Road
Carlisle 01741

12. East Coast Aero Technical School,
Inc.
Hanscom Field
P.O. Box 426
Lexington 02173

6. Boston Bartenders School, Inc.
376 Boylston Street
Boston 02116

13. Thomas Edison Institute
101 Summit Avenue
Winthrop 02152

7. Brockton Professional School
of Bartending
63 Main Street
Brockton 02401

14. Floraltrain
1375 Beacon Street
Brookline 02146

15. Hallmark Institute of Photography
Millers Falls Road
Turners Falls 01376
16. HVAC Educational Services, Inc.
109 Walnut Road
Tewksbury 01876
17. International Auction School
Routes #5 and #10
South Deerfield 01373
18. I.T.T. Technical Institute
45 Spruce Street
Chelsea 02150
19. Houston Marine Consultants, Inc., d/b/a Maritime Training Services
1600 20th Street
Kenner, LA 70123
20. Microwave Training Institute
P.O. Box 11534
655 Arastradero Road
Palo Alto, CA 94306
21. New England Bartenders School
480 Boylston Street
Boston 02116
22. New England Fuel Institute
20 Summer Street
P.O. Box 888
Watertown 02172
23. New England School of Art and Design
28 Newbury Street
Boston 02116
24. The New England School of Chimney Sweeping, Inc.
11 North Main Street
Williamsburg 01096
25. New England School of Dealing
500 Commonwealth Avenue
Boston 02135
26. New England School of Floral Design
776 Central Street
Stoughton 02072
27. New England School of Photography
537 Commonwealth Avenue
Boston 02215
28. V.S. Best, Inc., d/b/a Northeast Broadcasting School
282 Marlborough Street
Boston 02116
29. Northeast Institute of Industrial Technology
41 Phillips Street
Boston 02114
30. Old Colony Trade School
426 North Warren Avenue
Brockton 02401
31. Vocational Careers Corporation d/b/a Peterson School of Steam Engineering
385 Summer Street
Boston 02109
32. Professional Bartenders School Inc.
739 Boylston Street
Boston 02116
33. Professional School for Dog Grooming #1, Inc.
Harbor Mall, Route 1A, Lynnway
Lynn 01901
34. Radio Electronic Television School, Inc.
d/b/a RETS Electronic School
965 Commonwealth Avenue
Boston 02215
35. Rittner's School, Inc.
345 Marlborough Street
Boston 02115
36. Modern School of Fashion and Design d/b/a/ The School of Fashion Design
136 Newbury Street
Boston 02116
37. School of Medical Photography
330 Brookline Avenue
Beth Israel Hospital
Boston 02215
38. Henry I. Simmons School of Floral Design
9 Crest Road
Wellesley 02181

- | | |
|---|---|
| 39. Smith and Wesson Academy
P.O. Box 2208
299 Paige Boulevard
Springfield 01101 | 44. Tidewater School of Navigation,
Inc.
558 Pleasant Street
New Bedford 02714 |
| 40. Sound and Music Workshops
1072 Belmont Street
Watertown 02172 | 45. Toureen School of Canine Grooming
and Training Instruction
367 Western Avenue
Brighton 02135 |
| 41. State Appliance and Refrigeration
Repair School, Inc.
6 Pleasant Street
Malden 02148 | 46. United Technical Schools
17-23 Morgan Street
Springfield 01107 |
| 42. The Steam Engineering Institute
128 Town Street
Braintree 02184 | 47. Vesper George School of Art
44 St. Botolph Street
Boston 02116 |
| 43. Sylvania Technical School
63 Second Avenue
Waltham 02154 | 48. Women's Technical Institute
1255 Boylston Street
Boston 02215 |

Correspondence Schools

- | | |
|---|---|
| 1. Andover Tractor-Trailer Schools,
Inc.
55 Hampshire Road
Methuen 01844 | 5. Massachusetts School of Survey
80 Boylston Street
Boston 02116 |
| 2. Berklee Press Publications
P.O. Box 489
Boston 02199 | 6. Nantucket School of Needlery
26 Union Street
North Adams 01247 |
| 3. Hewlett-Packard Company
1776 Minuteman Road
Andover 01810 | 7. Standard Publishing Company
1073 Hancock Street
Quincy 02169 |
| 4. Institute of Certified Travel
Agents
148 Linden Street
P.O. Box 56
Wellesley 02181 | |

Financial Evaluation of Private Schools

Comparative Active Recommendations

As of June 30, 1982

	<u>Total Active Recommendations</u>	<u>License Granted</u>	<u>License Pending</u>
Chapter 75D - Business Schools	106	89	17
Chapter 93 - Trade Schools	48	36	12
Chapter 75C - Correspondence Schools	7	7	0
	<u>161</u>	<u>132</u>	<u>29</u>

Comparative Active Recommendations

	<u>June 30, 1982</u>	<u>June 30, 1981</u>	<u>Net Increase</u>
Chapter 75D - Business Schools	106	102	4
Chapter 93 - Trade Schools	48	44	4
Chapter 75C - Correspondence Schools	7	7	0
	<u>161</u>	<u>153</u>	<u>8</u>

Components of Net Increase

	<u>Applicants Recom- mended for Original License</u>	<u>Applicants Reclassified As Inactive</u>	<u>Net Increase</u>
Chapter 75D - Business Schools	22	18	4
Chapter 93 - Trade Schools	11	7	4
Chapter 75C - Correspondence Schools	1	1	0
	<u>34</u>	<u>26</u>	<u>8</u>

Original License Recommendations

Status of Applicants in the Licensing Process

	<u>Total Recommended</u>	<u>License Granted</u>	<u>License Pending</u>
Chapter 75D - Business Schools	22	22	0
Chapter 93 - Trade Schools	11	7	4
Chapter 75C - Correspondence Schools	1	1	0
	<u>34</u>	<u>30</u>	<u>4</u>

V. VERIFICATION OF ACCOUNTS RECEIVABLE BALANCES

To provide greater control over state agency accounts receivable, the State Auditor's Office continually monitors all state billings and resolves any reported balance discrepancies. This function is designed to minimize the frequency of billing errors and provide further recourse to individuals who have questions about their bills.

During fiscal year 1982 the State Auditor's Office investigated 364 verification inquiries: 182 concerned Department of Mental Health invoices, 145 concerned bills for public higher education, 16 involved statements issued by the State Board of Retirement, 13 involved invoices issued by public health institutions, and the remaining 6 were considered "miscellaneous" agency verifications.

